

Instructions for Out-of-State Shipper Beer Permit

Who Needs an Out-of-State Shipper's Permit for Fermented Malt Beverages

Any person who ships fermented malt beverages to a beer wholesaler in Wisconsin must obtain an out-of-state shipper's permit. No beer wholesaler in Wisconsin may receive fermented malt beverages which have been shipped in from another state by any person other than the holder of an out-of-state shippers permit. All shipments of fermented malt beverages from another state to a wholesaler of fermented malt beverages in Wisconsin must be unloaded at and distributed from the wholesaler's warehouse in Wisconsin.

How To Obtain an Out-of-State Shipper's Permit for Fermented Malt Beverages

Attached to these instructions are the various forms which you must complete and return to us in order to receive an out-of-state shipper's permit. Complete each form carefully. Missing or incomplete information will delay the issuance of your permit(s). You may reproduce any of the accompanying forms.

Before you mail us your application for this permit, check the list below to make sure that you have enclosed . . .

1. A fully completed application form (BT-136).
2. A security guaranteeing payment of the beer tax due to the State of Wisconsin.

More information regarding these requirements is provided below.

\$20 Business Tax Registration Certificate Fee

The Business Tax Registration Certificate is renewed every two years. The renewal fee is \$10. The fee is not prorated or refundable.

The department will send the Business Tax Registration (BTR) renewal notice when the permits and certificates subject to BTR provisions approach their expiration date. The expiration date will vary from taxpayer to taxpayer. Normally, the expiration date is two years from the end of the month in which you applied for your permit / certificate.

Label Approval

No beer product can be shipped into Wisconsin until the federal government has approved the labels which will appear on the product container. It is not necessary for you to submit copies of your federal label approval to the Wisconsin Department of Revenue.

Security

If you will be shipping beer into the State of Wisconsin, security must be on file in our office. The security guarantees your payment of the beer tax to the State of Wisconsin. The security must be twice your monthly estimate of your maximum beer tax liability. The security may not be less than \$1,000 nor more than \$100,000. While doing business in the State of Wisconsin, you must have security on file in our office.

Power of Attorney

Executed Power of Attorney (Form A-220) needs to be completed when the contact person is not one of your employees.

Assistance and Forms

Information, forms, and assistance are available at our Madison Office.

2135 Rimrock Road
Madison WI 53713
(608) 261-6435
Fax (608) 261-7049

or write to:

Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
E-mail: excise@revenue.wi.gov

Reporting forms will be sent to you once a permit has been issued. Call (608) 266-6702 with questions about the forms.

Responsibilities of a Permittee

If you are issued a permit to ship beer into the State of Wisconsin, you have several statutory obligations which you must carry out in order to retain your permit. These responsibilities are outlined below:

1. Filing Monthly Reports

A monthly report, BT-104, must be filed with the department covering all Wisconsin transactions which occurred during the month. A report must be filed even though no shipments are made into Wisconsin. In this instance, indicate "no shipments made" on Form BT-104.

Due Date of Report – This report is due 15 days after the close of the month.

KEEP THESE INSTRUCTIONS FOR FUTURE REFERENCE

Filing Consolidated Reports – If you are obtaining or hold more than one out-of-state beer permit, the department requests that you only file one monthly report on which all beer transactions are consolidated.

2. Paying the Tax

The Wisconsin tax on fermented malt beverages is \$2 per 31 gallon barrel.

The tax on fermented malt beverages is computed on and paid with your monthly report.

All reports not timely filed are subject to a \$10 late filing penalty and a penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 24% of the tax due). Any tax not paid by the due date is subject to interest at the rate of 1.5% per month until paid.

Failure to timely submit your monthly reports may result in the department initiating proceedings to revoke your permit.

3. Shipping Beer Only to Authorized Wisconsin Customers

The holder of an out-of-state beer permit may only ship beer to Wisconsin beer wholesalers authorized by our department to receive such shipments.

Note: Shipments made to any unauthorized person are subject to confiscation. In addition, your permit may be revoked.

4. Keeping Complete and Accurate Records

You must keep adequate records so that the department can verify your report was properly completed and the correct amount of tax paid. Such records must be kept for four years and in a place and manner easily accessible for review by department personnel.

5. Reporting Name / Address / Ownership Changes or Ceasing Operations

Notify us immediately (in writing) when your business undergoes any of the changes mentioned below.

A. Name Change – Submit the following two items:

- (1) A new application, Form BT-136, showing name change.
- (2) A rider from your surety company showing your new business name.

B. Address Change – Complete an address change form, Form AB-163. There is a \$10 charge for your first address change during a calendar year and the full permit fee charge for each additional address change during the same year. These charges are statutory.

C. Ownership Change – Submit the following:

1. Application for fermented malt beverage permit (plus fee). Your old permit is not transferable to the new business.
2. Application (plus \$20 fee) for each salesperson personally soliciting orders in Wisconsin.
3. Security guaranteeing payment of the fermented malt beverage tax to the department.

Examples of ownership changes include:

1. Sole proprietorship to a partnership or corporation.
2. Partnership to a sole proprietorship or corporation.
3. Partner being added to or dropped from a partnership. Partnerships that add or drop partners must notify the department in writing of the change in partners. If a new Federal Employer Identification Number is assigned, you must apply for a new permit.
4. Death of sole proprietor.
5. Business sold.
6. Changes in stock ownership where another person becomes the owner of more than 10% of the voting shares (25% or more of voting shares if there are four or fewer shareholders).

The change of corporate officer, director, or agent is not regarded as a change in ownership. However, an auxiliary questionnaire must be filed by the new officer, director, or agent.

D. Ceased Operations - You must:

1. Return your fermented malt beverage permit to the department.
2. Indicate the last day you operated in Wisconsin.
3. File a final monthly report showing all transactions made during your final month of business. Indicate "Final" on that report.

| |
|------------------|
| Permit Number |
| Period Covered |
| Date of Issuance |

APPLICATION FOR OUT-OF-STATE SHIPPER BEER PERMIT

Wisconsin Department of Revenue
Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
Phone (608) 261-6435
Fax (608) 261-7049

The undersigned hereby makes application to the Secretary of Revenue for a registration number and permit/certificate to ship fermented malt beverages into the State of Wisconsin to properly licensed wholesaler, as provided by section 125.30 of the Wisconsin Statutes. Enclose \$20 Business Tax Registration fee (if applicable).

| | | | |
|--|----------------------------|---|----------|
| Legal Name (corporation, limited liability company, partnership, or individual) | Federal Employer ID Number | Social Security Number (required if sole proprietorship or individual) | |
| Business Name (DBA) (if different than Legal Name) | Telephone Number | Business Telephone Number | |
| Business Address (Do not use PO Box) | City or Post Office | State | Zip Code |
| Mailing Address (if different than Business Address) | City or Post Office | State | Zip Code |
| Business Located In: <input type="checkbox"/> City <input type="checkbox"/> Village of: _____ <input type="checkbox"/> Town _____ (check one and indicate county) | | | |
| In the Wisconsin county of: _____ | | | |

1. Type of Permit (check one)

- ☐ Brewer
☐ Wholesaler

Indicate type of report to be filed

- ☐ A separate report will be filed for each location.
☐ A consolidated report will be filed for all locations.

2. Organization (check one)

- ☐ Sole Proprietor
☐ Partnership
☐ Wisconsin Corporation - Enter date incorporated: _____
☐ Out-of-State Corporation - Are you licensed to do business in Wisconsin?
☐ Yes ☐ No
☐ Other - Describe: _____

☐ If Governmental Unit (check appropriate box)

- ☐ Federal ☐ County ☐ Tribal
☐ Wisconsin State ☐ Local

☐ Limited Liability Company - Enter date registered with the Department of Financial Institutions: _____

- For federal income tax purposes, will the LLC be taxed as a:
☐ Partnership ☐ Corporation ☐ Single member LLC disregarded as a separate entity

3. Have you as a sole proprietor, partner(s), limited liability company member(s), or corporate officer(s):

(a) Held, or now hold, a permit or certificate issued by the Wisconsin Department of Revenue?

☐ Yes ☐ No

If yes, indicate: Type of permit or certificate _____ Permit or certificate number _____

Location for which it was issued _____
(street address, city, state, zip code)

(b) Been convicted of violating federal or state laws or local ordinances other than traffic violations:

☐ Yes ☐ NoIf Yes, check type: ☐ Federal ☐ State ☐ Local OrdinancesIndicate details of the violation, including nature of violation, date, place, court, and disposition. _____

_____(c) If you have been convicted of a felony, describe the nature of the felony; if pardoned, give date and place of the pardon and attach a copy to the application. _____

(d) Are charges for any offense presently pending against you (other than traffic unrelated to alcohol beverages)?

☐ Yes ☐ NoIf Yes, check type: ☐ Federal ☐ State ☐ Local OrdinancesDescribe the status of the pending charges. _____

Complete reverse side and sign at bottom.

4. List name, social security number, home address, and title of all partners or principal officers of corporation.

| Name | SS# | Street Address | City, State Zip | Title |
|------|-----|----------------|-----------------|-------|
|------|-----|----------------|-----------------|-------|

5. Have you taken over the business of another permittee? ☐ Yes ☐ No If Yes, give name and address of predecessor.

Permit #

6. Addresses where books and records are available for inspection by our representatives during business hours (street, city, and state):

7. Estimated maximum monthly Wisconsin Beer Tax
\$ _____

8. Amount of Security \$ _____
(must be twice the amount of estimated tax but not less than \$1,000)
Types of Security: • Bond • Cash • Certificate of Deposit

9. Name of Surety Company

a. To comply with the provisions of sec. 139.05 and 139.11, Wis. Stats., pertaining to the making and filing of security, making and filing of returns, the payment of taxes, and keeping records.

b. To permit the Secretary of Revenue or his duly authorized employees to inspect and examine our premises and records.

Declaration (ALL applicants complete this section)

I declare under penalties of the law that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.

| | | |
|-----------|-------|------|
| Signature | Title | Date |
| Signature | Title | Date |

NOTE: If applicant is a **corporation**, the president and the secretary must sign. If applicant is a **partnership**, two partners must sign. If a **limited liability company**, two members must sign unless the limited liability company only has one member.

(Security and related current power of attorney must be submitted along with this application.)